

IMPLEMENTATION OF WHISTLEBLOWING MANAGEMENT SYSTEM IN LAW ENFORCEMENT INSTITUTIONS FOR CORRUPTION CRIMES ACCORDING TO CLAUSE 8 OF ISO 37002:2021

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ABSTRACT

Whistleblowing System has been internationally recognized as an effective way to combat corruption, both within an organization and at a national level. This case study research aims to improve the governance of complaint handling at Institution XYZ, particularly in the operations related to complaint management, through a gap analysis using Clause 8 of ISO 37002:2021. Therefore, this study is limited to assessing the conformity of complaint handling in accordance with Clause 8 of ISO 37002:2021. Data was obtained through document analysis and in-depth interviews. The research data was analyzed descriptively and qualitatively to gain a deep and comprehensive understanding of the phenomenon, focusing on the meaning and interpretation of the data. Based on the analysis, it was found that the implementation of the Whistleblowing Management System (WMS) had been partially carried out by Institution XYZ. Improvements are needed in the determination of locations for raising awareness about the complaint channels based on the number of complaints, as well as in developing policies for the protection of whistleblowers and employees. This study is expected to serve as an analytical tool for policy-making at Institution XYZ and to provide information on WMS implementation for other institutions.

KEYWORDS

Whistleblowing Management System; ISO 37002:2021; Corruption Eradication



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INTRODUCTION

Corruption has threatened many countries around the world including Indonesia (Kukutschka, 2023). For developing countries, corruption can even hinder the achievement of *Sustainable Development Goals*, social welfare and economic prosperity (Fhima et al., 2023). (Fhima et al., 2023).. In Indonesia, the value of state

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losses due to corruption increases every year. In 2022, Indonesia managed to make a history of disclosing the highest state losses with a value of IDR 42.727 Trillion. (ICW, 2023). However, the brilliant achievement of disclosing state losses was not able to boost Indonesia's Corruption Perception Index (CPI) score. In 2022, Indonesia received a CPI score of 34. This score is down 4 points from 2021 or only up 2 points from the 2012 CPI. When compared to the CPI scores of ASEAN countries, Indonesia is in the bottom five with the Philippines, Laos, Myanmar and Cambodia. (TI, 2022).

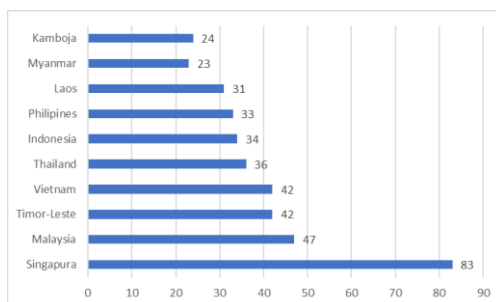


Figure 1. CPI scores of Southeast Asian countries in 2022
 Source: Processed from <https://www.transparency.org/> (2023)

Corruption has the unique characteristic of being *hidden* or covert. (Jackson, 2022). Therefore, disclosure requires reliable information from internal parties involved or aware of corruption. This party is commonly called a *whistleblower*. UNODC defines *whistleblowers* as parties who report violations in a company/organization to units/institutions that have the authority to handle these violations (UNCAC, 2015; UNODC, 2015). (UNCAC, 2015; UNODC, 2023a).. UNODC revealed that the *whistleblowing* mechanism or *Whistleblowing System* (WBS) can increase transparency in the implementation of government and private organizations which has a domino effect in the form of increasing the effectiveness of corruption prevention and detection. (UNODC, 2023b). In line with this, ACFE research revealed that anonymous information from employees who acted as *whistleblowers* successfully detected 42% of *fraud* cases (ACFE, 2022). (ACFE, 2022).

In 2019, IIA Chapter Australia published *Factsheet: Whistleblowing Law Changes* which states that the next step after an organization has a *Whistleblowing Management System* (WBS) is to conduct a gap analysis of the organization's complaint handling system with the latest policies and standards. (Australia, 2019). In 2021, the International Standard Organization (ISO) released ISO 37002: 2021 as *Whistleblowing Management System-Guidelines* which can provide guidance for organizations to establish, maintain and improve complaint handling systems so as to encourage whistleblowing, protect whistleblowers, ensure complaints are properly handled, improve organizational culture and governance and reduce organizational risk from violations. One of the misconducts referred to in the ISO is corruption. In addition, this ISO is general in nature so that it can be applied in various organizations, including Non-Structural Institutions. (BSN, 2022).

There have been many studies related to the *Whistleblowing System*.

However, there are very limited studies that discuss the *Whistleblowing Management System* using the latest *framework*, namely ISO 37002: 2021, so further exploration is needed. Therefore, researchers are encouraged to conduct this study to close the research gap.

Some previous studies that discuss the *whistleblowing management system*, including Brown & Wright (2015) who formulated best practices in drafting whistleblower protection regulations. In addition, Pamungkas (2014) designed a WBS at Bank Indonesia using the *benchmarking* method. Other research conducted by Lestari (2015) by reviewing the implementation of WBS at the Ministry of Public Works and Public Housing (PUPR). Research by Chordiya et al. (2020) compares whistleblower protection regulations between America and countries in Asia such as China, Malaysia and Taiwan. Bakti (2021) conducted research to analyze the implementation as well as the effectiveness of WBS at the State / Regional Financial Supervisory Agency and National Development using the Guidelines for Handling Complaints issued by the National Committee for Governance Policy (KNKG) in 2008.

Research conducted by Brown et al. (2013); Pamungkas (2014); Lestari (2015), Chordiya et al. (2020) and Bakti (2021) have differences with this research. The novelty presented in this research is the use of an internationally applicable *framework*, namely ISO 37002: 2021 *Whistleblowing management systems (WBS) - Guidelines*, besides that the unit of analysis of this research is the Corruption Enforcement Agency or called the XYZ Institution with a research period of 2023-2024.

This journal consists of five sections. The first section discusses the introduction, the second section discusses the literature review and the third section discusses the methodology. The fourth section discusses results and discussion while the sixth section discusses conclusions.

Literature Review

Whistleblowing System Regulation

A Whistleblowing System (WBS) is a set of procedures that allows individuals to report suspected violations in a safe and confidential manner. (UNCAC, 2015). Furthermore, reports received will be handled professionally and transparently, and followed up with accountability. UNCAC has regulated the state's obligation to provide channels for complaints of alleged violations, in several articles, including article 8 which contains directions to establish procedures and systems for reporting suspected corruption by public officials and article 13 which contains the right of the public to report suspected corruption to the Anti-Corruption Agency (ACA). UNCAC also regulates coordination between the government, the private sector and the community in combating corruption. This coordination is contained in articles 37, 38 and 39 which state that the government encourages the public and the private sector to report suspected corruption that they are aware of to be investigated and prosecuted by the authorized agency. Furthermore, arrangements related to the protection of identity and reporting material are regulated in articles 32, 33 and 37 of UNCAC which outline the obligation to provide protection for whistleblowers from potential retaliation or intimidation or

unfair treatment. Protection is also provided to relatives and close associates of the whistleblower (UNODC, 2004). (UNODC, 2004).

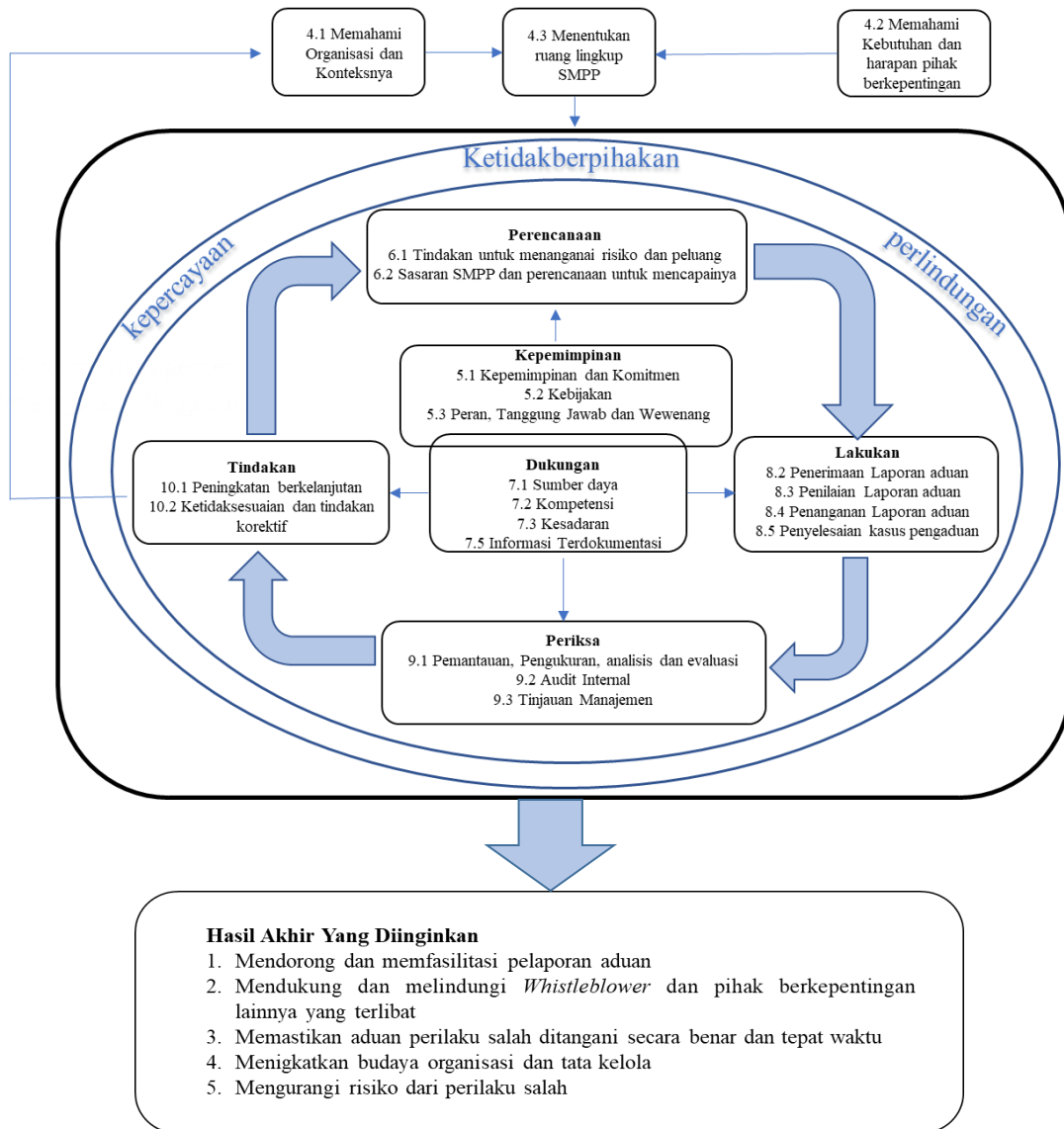
Currently, 190 countries have ratified UNCAC including Indonesia through Law Number 7 of 2006 on the Ratification of the United Nations Convention Against Corruption. Some of the implementing regulations include Law No. 25 of 2009 concerning public services which in article 8 paragraph (2) mandates all public service providers to provide public complaint channels including the handling mechanism; Presidential Regulation No. 76 of 2013 concerning Public Service Complaint Management which discusses complaint management mechanisms including protection of the identity of the reporter; Presidential Instruction (Inpres) No. 7 of 2015 concerning Corruption Prevention and Eradication Action discusses optimizing the implementation of WBS and protection of reporters through the implementation of *online-based* WBS, periodic evaluation of complaint handling and coordination of various Ministries / Institutions with the Corruption Eradication Commission, Witness and Victim Protection Agency and related agencies.

ISO 37002:2021 Whistleblowing management systems (WBS) - Guidelines

Internationally, WBS guidelines are regulated in ISO 37002:2021. In Indonesia, ISO 37002:2021 is translated by the National Standards Agency (BSN) into SNI ISO 37002:2021 complaint handling management system - guidelines.

This guideline is prepared with the aim of providing guidance to organizations in establishing, implementing, maintaining and improving the complaint handling management system. In detail, this guideline is prepared to encourage and facilitate the reporting of misconduct complaints, support and protect whistleblowers and other interested parties involved, ensure that misconduct complaints are handled correctly and in a timely manner, improve organizational culture and governance and reduce the risk of misconduct. There are three principles of complaint management, namely trust, impartiality and protection (BSN, 2022).

According to SNI ISO 37002: 2021, effective WBS development is listed in clauses four through ten. Clause 4 addresses the organizational context Clause 5 addresses leadership commitment. Clause 6 discusses the institution's planning in carrying out complaint handling. Clause 7 discusses supporting resources. Clause 8 discusses complaint handling practices consisting of the stages of receipt, assessment, handling and resolution. Clause 9 discusses the evaluation of complaint handling performance while clause 10 discusses continuous improvement efforts. All of this is done based on the principles of trust, impartiality and protection (BSN, 2022). This research will only discuss the complaint handling operations of XYZ Institution according to Clause 8 of ISO 37002: 2021.



RESEARCH METHOD

This research will use a strategic case study approach. Yin (2018) states that the case study approach is suitable for answering "why" and "how" questions. This research strategy was chosen because based on the questions "why" and "how", case studies produce in-depth information related to the object of research so that the findings obtained are very relevant to the research problem (Hidayati, 2023).

The data sources in this research are primary data and secondary data. Primary data is obtained from in-depth interviews with eight resource persons while secondary data is obtained from analyzing various documents such as internal regulations, performance reports and other related documents. In order to understand the contents of Clause 8 of ISO 37002: 2021, an in-depth interview was conducted with the Associate Internal Auditor as well as the BSN Public Information Service Officer as Interviewee A. The results of the interview from Interviewee A were

used as a guide for preparing questions to other interviewees and searching for secondary documents to evaluate the fulfillment of Clause 8 according to ISO 37002: 2021 at XYZ Institution. There are eight interviewees in this research and five secondary data sources.

Table 1. List of Research Resource Persons

No.	Source Code	Position
1	Interviewee A	Associate Internal Auditor and BSN Public Information Service Officer
2	Interviewee B	ABC Director
3	Interviewee D	Head of Task Force and Performance PIC of ABC Directorate
4	Interviewee E	Head of Application Management Task Force and IT Governance Task Force
5	Interviewee F	Head of Litigation Section of Legal Bureau
6	Interviewee G	Supervisory Board for Performance Evaluation
7	Interviewee H	Reviewer in ABC Directorate as well as Standard Operating Procedure PIC
8	Interviewee I	Chair of the Task Force at the Inspectorate

Source: processed independently, 2024

Table 2. List of Secondary Research Data

SNI ISO 37002 Clause	Fulfillment	Secondary data sources
Clause 8: Operation	<p>a. Reception phase: a wide variety of grievance channels are available with the criteria of being visible, accessible and secure.</p> <p>b. Assessment stage: conformity of the complaint with the organization's authority; assessment of the reliability of the <i>whistleblower's</i> information and ensuring feedback to the <i>whistleblower</i>.</p> <p>c. Handling Stage: impartial handling of complaints; taking into account protection and support for <i>whistleblowers</i> and other relevant interested parties.</p> <p>d. Completion Stage: Ensure <i>lesson learning</i> on recurring complaints and reward/recognition to <i>whistleblowers</i>.</p>	<ol style="list-style-type: none"> 1. Chairman's Regulation No. 1 Year 2022 on Procedures for Handling Reports and Awarding the Participation of the Public and Public Bodies in the Eradication of Corruption 2. Leadership Regulation Number 7 of 2020 concerning Organization and Work Procedures 3. Leadership Regulation Number 4 of 2022 concerning Dictionary of Technical Competencies for Functional Positions 4. Leadership Regulation Number 11 of 2021 concerning Performance Accountability System 5. Supervisory Board Regulation Number 2 of 2021 concerning Code of Ethics and Code of Conduct

Source: processed independently, 2024

The data and information that has been obtained is then analyzed using a qualitative descriptive analysis method. This method allows researchers to be actively involved in reading, observing, and coding qualitative data so that systematic data is obtained without involving statistical interference processes. (Hidayati, 2023). The data obtained is then grouped based on relevant categories and clauses so that it makes it easier for the author to understand the phenomenon in depth and thoroughly, focusing on the meaning and interpretation of the data. (Creswell & Creswell, 2018)..

Data analysis begins with data collection from both primary and secondary data obtained through interviews and document collection. The next stage is to conduct descriptive analysis by identifying patterns, findings, or relationships that arise from the data. In the last stage, researchers will discuss the focus of the fulfillment of clause 8 from the results of in-depth interviews and the results of ISO document analysis. Thus, through qualitative descriptive analysis, it is hoped that it can provide a more comprehensive understanding of the fulfillment of Clause 8 of the *Whistleblowing Management System* according to ISO 37002: 2021.

RESULT AND DISCUSSION

Based on the results of interviews with resource person A and ISO analysis, it is known that Clause 8 of ISO 37002: 2021 discusses complaint handling operations which consist of four main subclauses, namely receiving, assessing, handling and resolving complaint handling activities.

Based on the results of interviews with resource persons H and analysis of the XYZ Institute website, the stages of handling complaints consist of receiving, verifying, reviewing, collecting information and following up on the results of information collection. When juxtaposed with the provisions in ISO 3702: 2021, the stages of handling complaints at XYZ Institution include the reception stage, the verification stage as the assessment stage according to ISO, the review and information collection stage as the handling stage and the follow-up stage on the results of information collection as the resolution stage.

Acceptance stage

Based on the results of informant A's interview, at the acceptance stage, the institution is expected to provide various kinds of complaint channels with visible, accessible and secure criteria. The criteria for visible complaint channels mean that socialization is carried out to the community. Accessible criteria means that it is easily accessible by internal and external parties of the organization. While the safe criteria mean that it is safe from cyber attacks.

Based on the analysis of the XYZ Institution website in the Public Complaints section, information on the complaint channels provided includes correspondence, direct complaints to the XYZ Institution Whistleblowing System (KWS), *Email*, *Whatsapp* (WA), Telephone, iwebs and SP4N LAPOR. Also included are the addresses of correspondence, email and KWS as well as telephone and WA numbers. Based on the results of the interview, informant B was informed that socialization regarding the complaints channel had been carried out to the public.

However, based on statistics on the number of complaints in 2023 based on provinces in Indonesia obtained from the XYZ website, it is known that there are still six provinces where the number of complaints per year is less than 20. Regions with a low number of community participation in submitting allegations of fraud can be considered as locations for socialization.

Based on the results of interviews with informant E, information was obtained that the electronic-based complaints channel has been equipped with *cyber security* so that it is safe from cyber attacks. From the above statement, it can be concluded that the XYZ Institution's complaints channel meets the criteria of being visible, accessible and secure but needs to be improved.

Based on Leadership Regulation Number 1 Year 2022, reports in the form of information and supporting documents for complaints are confidential. This is validated by the results of interviews with informants B and D who said that the confidentiality of the reporter and complaint material is maintained by the ABC Directorate through the use of a complaint handling application. The application is equipped with access restrictions given only to employees of the ABC Directorate and the Director. Deputies and Leaders have access to the complaint statistics *dashboard*. Based on the results of interviews with resource persons I, it is known that violations of position confidentiality are included in serious violations in accordance with Government Regulation Number 94 of 2021 concerning Civil Servant Discipline with the type of punishment in the form of demotion to the lowest level for 12 months, release from his position to an acting position for 12 months and dismissal with honor not at his own request.

From the explanation above, it can be concluded that the suitability of the XYZ Institution complaint channel based on the provisions of ISO 37002: 2021 **needs to be improved.**

Assessment stage

Based on the results of informant A's interview, there are several things that are assessed at this stage including the suitability of the contents of the complaint with the authority of the institution, the efforts taken when the complaint is not in accordance with the authority and the reliability of the reporter's information. At this stage it is also necessary to ensure the protection of the confidentiality of the identity and material of the complaint and feedback to the complainant.

Based on the interview with informant B, it is stated that the assessment of the suitability of the complaint content with the authority of the institution and the reliability of the reporter's information is ensured through filling in the *fields* in the complaint handling application. Based on interviewee H, if the assessment results show that the complaint is not in accordance with the authority of XYZ, it will be forwarded to external parties in accordance with their authority.

Regarding feedback to the complainant, Article 10 paragraph (4) of the Chairman's Regulation No. 1 of 2022 states that the Commission through the ABC Directorate must provide a response to the complainant's inquiry within a maximum period of 30 working days from the date the inquiry is received by the Commission. This is also validated by the statement of resource person H who said that based on the operating procedures and practices for handling complaints, the Commission is

obliged to provide feedback to the complainant within a maximum of 30 working days.

From the explanation above, it can be concluded that the stages of assessing complaints by XYZ Institution are in **accordance** with the criteria set out in ISO 37002: 2021.

Handling stage

Based on the results of interviewee A, several things that need to be ensured at the handling stage include impartial investigations and paying attention to protection and support for *whistleblowers* and other relevant interested parties. One of the other relevant interested parties is the investigator, so it is concluded that in addition to providing protection to whistleblowers, XYZ Institution needs to provide protection to employees. Based on the interview with informant H, it is known that complaint handling consists of reviewing and collecting information. Review activities are carried out using the complaint handling application while information collection activities are carried out manually outside the application.

The handling of complaints is ensured by the issuance of Supervisory Board Regulation Number 2 of 2021 concerning the Code of Ethics and Code of Conduct. The Basic Value of Fairness stipulates that XYZ people are prohibited from being discriminatory or showing partiality in carrying out their duties. Based on Supervisory Board Regulation Number 3 of 2021 concerning Enforcement of the Code of Ethics and Code of Conduct, it is stated that violations of this impartiality are categorized into severe sanctions. Based on the results of the interview with Interviewee G, it was stated that the Supervisory Board ensures that employees work professionally and impartially through internalization of the code of ethics and the most important thing is to enforce ethics in a fair manner. It is hoped that this ethical enforcement will provide a deterrent effect for the perpetrator and a learning effect for other employees. Based on interviews with informants B and H, the efforts made by XYZ to realize impartial handling of complaints include tiered reviews at each stage of review and approval of information collection reports. In addition, XYZ Institution also uses a 360 work behavior assessment system conducted by superiors, peers and direct subordinates. Furthermore, it regulates the declaration of conflict of interest twice, namely at the beginning of office and before making a policy. There are sanctions for serious violations for employees who deliberately violate conflict of interest provisions.

Regarding the provision of protection and support for *whistleblowers*, XYZ Institution has regulated in Leadership Regulation Number 2 of 2022 which states that whistleblowers whose reports contain the truth are entitled to legal and physical protection in accordance with statutory provisions. The protection is provided by XYZ Institution through the Legal Bureau. Based on interviews with informant F, it is known that legal and physical protection is given to witnesses and/or whistleblowers whose information is valid and supports case handling. The initial stage carried out is to verify the validity of the reporter's information until finally the provision of protection is determined through a Leadership Letter. Based on an interview with resource person H, it is known that it needs to be defined in more detail regarding whistleblowers who can get protection.

Based on the interview with informant A, the relevant interested parties are either investigators or in this case employees of the ABC Directorate as the Complaint Handling Management Function. Based on the results of interviews with informant I, it is known that protection for employees is provided in the form of physical protection by the Security Bureau and legal protection by the Legal Bureau. However, physical protection has not been defined in detail. Meanwhile, legal protection is provided in the form of legal assistance and consultation for the three employees facing lawsuits for their work. However, the availability of employee protection has not been socialized to employees.

From the explanation above, it can be concluded that the suitability of protecting reporters and employees at XYZ Institution based on the provisions in Clause 8 of ISO 37002: 2021 **needs to be improved**.

Completion stage

Based on the results of the interview with informant A, several things that are assessed at this stage include ensuring that there are *lessons learned* for repeated complaints and the existence of awards / recognition to *whistleblowers*. Based on the results of document analysis and interviews, it is known that XYZ Institution already has a complaint handling application that is used from the reception stage to handling complaints. This application also functions as a *database*. For *massive* and repeated complaints, the ABC Directorate can delegate complaints to internal parties of the XYZ Institution such as the Directorate of Monitoring as study material or the Directorate of AKBU as coordination material with Business Entities and the Directorate of Coordination and Supervision as evaluation material for the Regional Government. It is hoped that the handling of this complaint can be used as initial information for system improvement in Indonesia. In addition, complaints can also be delegated to the Directorate of Investigation as material for action.

Regarding awards to whistleblowers, it is regulated in Article 16 of Internal Regulation No. 1 of 2022 which states that awards are given at the proposal of the whistleblower or the active role of the Institution. The award is given for the whistleblower's services in the eradication and prevention of TPK which is given after the handling of the case by XYZ has obtained permanent legal force. Based on the interview with informant F, it is known that the award to the whistleblower is given in the form of a premium or certificate. Before the whistleblower award is determined, an assessment of the validity of the report submitted by the whistleblower is carried out by five Directorates related to case settlement (Informant F, 2024).

From the explanation above, it can be concluded that the stages of assessing complaints by XYZ Institution are in **accordance** with the criteria set out in ISO 37002: 2021.

CONCLUSION

This study analyzes the suitability of the *Whistleblowing Management System* Operation at XYZ Institution based on the provisions in Clause 8 of ISO 37002: 2021 so that gaps can be identified and recommendations for improvement can be made. The analysis process starts from conducting a literature study and then

conducting interviews with the Associate Internal Auditor as well as the BSN Public Information Service Officer as an institution that adopts ISO 37002: 2021 to gain an in-depth understanding of the fulfillment of each subclause. Then design questions based on clause 8 of ISO 37002: 2021. The next stage compares the regulations and actual conditions at XYZ Institution with the guidelines in Clause 8 of ISO 37002: 2021.

The results of the analysis of the suitability of complaint handling operations at XYZ Institution with the provisions in Clause 8 of ISO 37002: 2021 obtained that there are gaps, including the socialization of the complaints channel needs to be focused on regions / provinces with the number of complaints per year less than 20 so that it has an impact on increasing the number of complaints and public participation in combating corruption. Regarding whistleblower protection and employee protection, it is necessary to define in more detail the qualifications of whistleblowers who are entitled to protection and the types of employee protection. This whistleblower protection policy must then be communicated internally and externally to XYZ Institution so that it is known by many parties. Likewise, the employee protection policy also needs to be socialized to internal XYZ.

Based on the analysis that has been presented, this study is expected to contribute to the knowledge of the application of Clause 8 of ISO 37002: 2021. In addition, this paper can provide additional methodology from the empirical method to the *case study* method. This study is also useful as input for decision makers at XYZ Institution in formulating further policies to improve the efficiency and effectiveness of WMS implementation.

Although it has been planned properly, this research is inseparable from limitations, including the selection of the case study method limiting the research results according to the object of research, namely the XYZ Institution. The time period of this research is limited from July 2023 to May 2024. Therefore, the author suggests in future research to conduct comparative studies with other institutions. In addition, further research can be complemented with empirical studies. Regarding primary data sources, it can be supplemented with a Forum Group Discussion (FGD) so that the opinions of each source can be confirmed.

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